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കേരള സർക്കാർ
GOVERNMENT OF KERALA

കേരള ഗസറ്റ്
KERALA GAZETTE

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Bar Council of Kerala

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GOVERNMENT OF KERALA
2026

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BAR COUNCIL OF KERALA

INDEPENDENT AUDITOR'S REPORT

No. KBC/Govt./Accnts/1496/2026. *21st March 2026.*

1. Report on the Financial Statements

We have audited the accompanying financial statements of the Bar Council of Kerala, which comprise the Balance Sheet as at 31st March 2023, Income & Expenditure Account of the Bar Council of Kerala for the year ended 31st March 2023.

2. Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, and subject to the basis for qualified opinion given below under the **'Basis for Qualified Opinion'** section of our report and for the possible effects of the matters described in the said basis for qualified opinion, the aforesaid financial statements give the information required by the Bar Council of Kerala Rules in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Bar Council of Kerala as at March 31, 2023 and the excess of income over expenditure for the year ended on that date.

3. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by The Institute of Chartered Accountants of India (ICAI). Our responsibilities under those Standards are further described in the *'Auditor's Responsibilities for the Audit of the Financial Statements'* section of our report. We are independent of the Bar Council of Kerala in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion **except in the matters as detailed hereinafter under the head 'Basis for Qualified Opinion'.**

4. Basis for Qualified Opinion

The Bar Council of Kerala for all purposes separate PAN and TAN it is not filing Income Tax Returns except for the financial years 2017-2018 and 2019-2020 and is not registered under sec. 12A/12AA of the Income Tax Act 1961. The Income Tax Liability, if any, is not considered while preparing the financial statements. The Management of the opinion that Bar Council of Kerala and is exempted from Income Tax under the provisions of sec. 10 (23A) of the Income Tax Act 1961. In the opinion of the management the excess of income over expenditure is exempted from tax on the basis of the principle of mutuality. In our opinion such exemption is available only for the amount of subscription etc. received from members and not for interest income. The Bar Council of Kerala has opinion that interest from deposits in the bank is different from interest on Investments, as deposits and investments are differentiated in several cases.

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5. Responsibilities of the Management for the Financial Statements

These Financial Statements are the responsibilities of the Bar Council of Kerala with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Council in accordance with the accounting principles generally accepted in India including the applicable accounting standards.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the applicable statutes and rules made thereunder for safeguarding of the assets of the Council and for preventing and detecting the funds and other irregularities; section and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

6. The management is also responsible for overseeing Council's financial reporting process.

7. Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

8. As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are requested to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions

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are based on the audit evidence obtained up to the date of our audit's report. However, future events or conditions may cause the Council's to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

11. Report on Other Legal and Regulatory Requirements

In our opinion and to the best of our information and according to the explanations given to us, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of accounts as required by law have been kept by the Council so far as it appears from our examination of those books agree with the relevant books of account.

(c) The Balance Sheet, the Income and Expenditure dealt with by this Report are in agreement with the relevant books of account.

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards as applicable to the Council.

42/1378, Kanjiramukkil Building,
Mariyakutty John Road (Kompara),
Ernakulam North P.O.,
Kochi-682 018.

For GEORGE & JOSEPH ASSOCIATES,
Chartered Accountants
FRN: 006630S

(Sd.)
CA JOSEPH V. VARGHESE B. Sc. FCA,
Partner
Membership No. 201983
UDIN: 26201983EYXGTL1541

Ernakulam,
21-3-2026.

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THE BAR COUNCIL OF KERALA, HIGH COURT CAMPUS, KOCHI-682 031

BALANCE SHEET AS AT 31st MARCH 2023

Liabilities	*Sch*	*Amount*	*Assets*	*Sch*	*Amount*
General Fund	A	216,094,746	Fixed Assets	E	36,751,160
Endowments	B	1,152,063	Bank Fixed Deposits	F	173,986,405
BCI Welfare Committee		2,000,000	CURRENT ASSET		
Security Deposit	C	221,375	Deposit, Loans and Advances	G	890,051
Current Liabilities	D	2,336,990	Cash and Bank Balances	H	10,177,558
Total		**221,805,174**	Total		**221,805,174**

For, THE BAR COUNCIL OF KERALA

For GEORGE & JOSEPH ASSOCIATES
Chartered Accountants (FRN: 006630S)

(Sd.)
Secretary

(Sd.)
Treasurer

(Sd.)
JOSEPH V. VARGHESE B. Sc. FCA,
Partner
Memb. No. 201983
UDIN: 26201983EYXGTL1541

Kochi-18
21-3-2026.

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INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023.			
Expenditure	*Amount*	*Income*	*Amount*
To Salary & Allowances	5,748,966	By Enrolment Fee	2,861,200
" TA,DA to Members	2,026,558	" Registration Fee	14,794,750
" Pension to retired Staff	863,624	" Resumption Fee	470,000
" Audit Fee	79,060	" Certificate Fee	9,897,000
" Postage, Telegram & Telephone	214,600	" Complaint Fee	399,650
" Meeting Expenses	301,175	" Entry Pass Collection	3,639,250
" Printing & Stationary	509,110	" Transfer Fee	590,000
" Travelling Expenses	216,295	" Application Fee	12,328,000
" Miscellaneous Expenses	159,736	" Practice Certificate Fee	153,000
" Legal Expenses	56,040	" Duplicate Certificate Fee	10,500
" Electricity Charges	192,454	" Id Card Fee	1,512,600
" Photocopying expenses	44,845	" Suspension delay condonation Fee	931,000
" Repairs & Renewals	63,682		
" Refund of Special & Resumption Fee	736,850	" Late Fee	2,412,700
		" Enrolment Processing Fee	19,788,000
" Bank Charges	7,525	" Fee for Photograph & CD	1,731,450
" Enrolment Expenses	1,361,651	" Sticker Sales	102,250
" Internet Charges	170,007	" Interest on SB	630,659
" Advertisement	148,781	" Interest on FD	6,814,646
" Guest Room Expenses	8,560	" Interest on Staff Loan	29,357
" Water Charges	17,200	" Chairman Relief Fund	4,946,000
" Consumables	17,928	" Miscellaneous Income	203,645
" Annual Maintenance Charges	196,363	" Guest Room Rent	1,200
" Diesel for Generator	2,000	" Sale of Advocates Act Book	3,716,300
" UTY Verification Fee	988,986	" Notary Fee	222,000
"Chairman Relief Fund Disbursement	2,363,000	" Application Fee for Secretary Post	15,000
		" Continuing Legal Education Prog.	12,367,500
" Advocates Academy Expenses	54,685	" Retirement and above 50 Age Fee	3,802,500
" PF Contribution	139,240	" Bar Association Recognition fee	10,000
" Seminar Expense	15,056	" Certificate Renewal Fee	225,000
" E-Governance	7,627,498	" Condonation Fee	1,627,500
" Certificate of Practice expenses	80,189	" Special Fee	20,000
" Academy Vehicle Expenses	180,909		
" Interest on TDS Paid	1,931		
" Interaction with Association	6,372		
"JR. Lawyers Proff. Develop. Course	441,930		
" Depreciation	1,779,662		
" Excess Income over Expenditure Transferred to Balance Sheet	79,430,188		
Total	**106,252,657**	Total	**106,252,657**

For, THE BAR COUNCIL OF KERALA

(Sd.)
Secretary

(Sd.)
Treasurer

Kochi-18
21-3-2026.

For GEORGE & JOSEPH ASSOCIATES,
Chartered Accountants (FRN: 006630S)

(Sd.)
JOSEPH V. VARGHESE B. Sc. FCA
Partner
Memb. No.201983
UDIN: 26201983EYXGTL1541

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SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31-3-2023		
SCHEDULE -A-GENERAL FUND	*Amount*	*Amount*
Opening Balances	136,664,558	
Add : Excess Income over Expenditure	79,430,188	216,094,746
Total		**216,094,746**

SCHEDULE-B-ENDOWMENTS	*Amount*
Indigent and Disabled Advocate fund	648,164
Legal Aid to Poor Fund	19,614
Mannath Krishna Menon Medal	326,009
Nelluvai Neelakanda Iyyer Prize	68,801
PK Kesavan Nair Fund	64,550
Saradha Krishna Iyyer Prize	24,925
Total	**1,152,063**

SCHEDULE C- SECURITY DEPOSIT	*Amount*
Defect Liability Deposit	171,375
Security Deposit-Dhanalakshmi Bank	50,000
Total	**221,375**

SCHEDULE -D- CURRENT LIABILITIES	*Amount*
Accounts Payable	
(a) Ajayan	12,256
(b) Babu	2,414
(c) Paul Babu	3,584
Aid for Enrolment	5,000
COP Payable	8,000
KAWFTC	1,665,311
Bar Council of Kerala Trust (Advocates act Book Fees)	364,950
Suspense (Adjustable next year)	275,475
Total	**2,336,990**

SCHEDULE -F- BANK-FIXED DEPOSITS	*Amount*
Dhanalakshmi Bank	155,382,028
Union Bank of India	18,473,877
Central Bank of India	130,500
Total	**173,986,405**

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SCHEDULE-G-DEPOSITS, LOANS & ADVANCES	*Amount*	*Amount*
Loan to Staff		
Loan to Sunil (Opening Balance)	77,982	
Less: Loan Repay Sunil	72,000	
	5,982	
Add: Accrued Interest	87,849	93,831
Loan to Prasad (Opening Balance)	18,000	
Less: Loan Repay Prasad	84,000	
	(66,000)	
Add: Accrued Interest	64,429	(1,571)
New Loan to Shaija	110,000	
Less: Loan Repayment Shaija	72,000	
	38,000	
Add: Accrued Interest	69,696	107,696
Loan to Abhilash	225,000	
Less: Loan Repayment Abhilash	60,000	
	165,000	
Add: Accrued Interest	44,796	209,796
Loan to Nikhil	326,000	
Less: Loan Repayment Nikhil	72,000	
	254,000	
Add: Accrued Interest	52,052	306,052
Loan to Sujith	135,000	
Less: Loan Repayment Sujith	60,000	
	75,000	
Add: Accrued Interest	11,009	86,009
Festival Advances to Staff		
Rajlal	6,000	
Sunil	6,000	
Shaija	6,000	
Nikhil	6,000	
Sujith	6,000	
Abhilash	6,000	36,000
Other Deposits		
Electricity Deposit		46,238
Telephone Deposit		6,000
	Total	**890,051**

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SCHEDULE-H-CASH & BANK BALANCES	*Amount*
Central Bank of India A/c. 5502 (001254608193)	43,801
Central Bank of India A/c. 5503 (001254608206)	24,925
Central Bank of India A/c. 5504 (001254608217)	220,509
Dhanalakshmi Bank Ltd. A/c. 22	5,050,869
Dhanalakshmi Bank Ltd. A/c. 67079	3,037,267
Dhanalakshmi Bank Ltd. A/c. 68245	19,614
Dhanalakshmi Bank Ltd. A/c. 68257	648,164
Union Bank of India A/c. 7011	34,550
Union Bank of India A/c. 6217	922,201
Union Bank of India 24958	145,010
Cash in hand	30,649
Total	**10,177,558**

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SCHEDULE-E-FIXED ASSETS									
Sl.No.	*Name of Asset*	*WDV as on 1-4-2022*	*Additions*		*Deletion*	*Total*	*Depreciation*		*WDV as on 31-3-2023*
			>180 days	*<180 days*			*Rate*	*Amount*	
1	Building	13,084,044			-	13,084,044	10%	1,308,404.38	11,775,639
2	Library	9,804			-	9,804	10%	980.42	8,824
3	Furniture	418,711		4,300	-	423,011	10%	42,086.14	380,925
4	Typewriter	229			-	229	10%	22.92	206
5	Cycle	6			-	6	10%	0.65	6
6	Electrical Fittings	638,111	2,030	3,900	-	644,041	15%	96,313.58	547,727
7	Office Equipments	86,148			-	86,148	15%	12,922.25	73,226
8	Xerox Machine	279,634			-	279,634	15%	41,945.11	237,689
9	Fax Machine	3,204			-	3,204	15%	480.64	2,724
10	Computer & Software	207,826	85,422	1,500	-	294,748	60%	176,398.78	118,349
11	Lift	17,972			-	17,972	15%	2,695.83	15,276
12	Overhead Projector	612			-	612	15%	91.79	520
13	Aquaguard	218			-	218	20%	43.65	175
14	Air Conditioner	185,342			-	185,342	20%	37,068.44	148,274
15	Office Furnishing	470,859			-	470,859	10%	47,085.87	423,773
16	Generator	75,345			-	75,345	15%	11,301.75	64,043
17	Punching Machine	6,549			-	6,549	15%	982.31	5,566
18	Lease Hold Land-Academy	22,947,659			-	22,947,659	0%	-	22,947,659
19	KAWFTC-Computer	1,396			-	1,396	60%	837.89	559
	Total	**38,433,671**	**87,452**	**9,700**	**-**	**38,530,823**		**1,779,662**	**36,751,160**

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ENDOWMENT FUNDS BALANCE AS ON 31-3-2023

Sl.No.	*Endowment Fund*	*Opening Balance*	*Fixed Deposits*	*Amount in FD*	*Saving Deposits*	*Amount in SB*	*Closing Balance*
1	Mannath Krishna Menon Medal	314,551	Central Bank of India-80255 Central Bank of India-80256	5,500 100,000	Central Bank of India-5504 (001254608217)	220,509	326,009
2	Nelluvai Neelakanda Iyyer Prize	66,325	Central Bank of India-79034 Central Bank of India-79035	20,000 5,000	Central Bank of India-5502 (001254608193)	43,801	68,801
3	PK Kesavan Nair Fund	62,787	Union Bank of India-407903020050603 Union Bank of India-6217	15,000 15,000	Union Bank of India-7011	34,550	64,550
4	Saradha Krishna Iyyer Prize	24,632			Central Bank of India-5503 (001254608206)	24,925	24,925
5	Indigent and Disabled Advocate Fund	627,104			Dhanalakshmi Bank Ltd.-68257	648,164	648,164
6	Legal Aid to Poor Fund	19,037			Dhanalakshmi Bank Ltd.-68245	19,614	19,614
	Total	**1,114,436**		**160,500**		**991,563**	**1,152,063**

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NOTES TO ACCOUNTS FOR THE YEAR 2022-2023

➤ Scope of the Audit and Responsibility of Management

Our audit includes verification of transactions with documentary evidences, analyzing of accounts, and reconciliation of bank accounts and to give an opinion on the above. It is the primary responsibility of the management to maintain proper books of accounts and our responsibility is limited to expression of an opinion about the same.

➤ Operating Results

During the current period under audit the excess of income over expenditure is ₹ 7,94,30,188 whereas in the previous year it was ₹ 2,02,94,765.

Particulars	*C.Y.*	*P.Y.*	*Change*
Excess of Income Over Expenditure	7,94,30,188	2,02,94,765	5,91,35,423
Add: Depreciation	17,79,662	18,70,472	- 90,810
Cash from operations	**8,12,09,850**	**2,21,65,237**	**5,90,44,613**

➤ Vouching

We have verified all the payment vouchers maintained for the financial year 2022-2023 and were found reliable in our verification.

➤ Endowment Funds

The Bar Council of Kerala, maintained six endowment funds for which corresponding deposits are maintained in fixed deposit account and savings bank account. Annual interest from this specific deposit account is credited to the fund and it will be equal to the deposit balance.

➤ Fixed Assets

Fixed assets are accounted as per the provisions of Income Tax Act, 1961. During the current financial year, the Council purchased fixed asset for ₹ 97,152 and depreciation provided for the year is ₹ 17,79,662. The Council is under the possession of Lease Hold Land amounting to ₹ 2,29,47,659.

Fixed Deposits with Banks

Investments shown in Balance Sheet represent fixed deposit with banks. Fixed deposit balance as on 31-3-2023 in different Bank is shown below.

Name of Bank	*31-3-2023*	*31-3-2022*
Dhanalakshmi Bank	15,53,82,028	8,09,70,210
Union Bank of India	1,84,73,877	1,75,71,049
Central Bank of India	1,30,500	1,30,500
Total	17,39,86,405	9,86,71,759

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➤ Tax Deducted at Source

The council deducted TDS for Salary and contract payments as per the provisions of the Income Tax Act, 1961.

➤ Reconcilation of Bank Account (Dhanalaksimi bank Ltd.-22)

Bank as per Ledger	50,50,869
Less: Cheque Deposited in Bank but credited In April 2023	10,600.00
Bank as per Passbook	50,40,349

➤ Chairman Relief Fund

During the current period the Council received ₹ 49,46,000 on account of chairman relief fund. The council has also donated ₹ 23,63,000 to the eligible persons suffering from serious diseases.

➤ Fee Collection

The main source of income for the Council is the fees collected from the members. During the current year the Council collected ₹ 9,85,58,150 as fees where as in 2021-2022 it was ₹ 4,44,40,310.

In the light of judgement on SLP regarding refund of Special Fees related to earlier years, the Council decided in its meeting dated 24-2-2019 to refund such fees to those members on the basis of application received. Such refund of fees amounted to ₹ 7,36,850 for the current year and it was ₹ 12,07,900 for PY 2021-2022.

➤ Income Tax Provisions

The income tax returns are not being filed by the council except for FY 2017-2018 and 2019-2020. The Bar Council of Kerala is set up by the parliament and notified under 10 (23A) of Income Tax vide Notification bearing F. No. 37/3/66-IT (AI) dated 9-8-1966 granting approval u/s 10 (23A) of the Income Tax Act, 1961 to Bar Council of Kerala. It is debatable that the interest on deposits are taxable or not based on the differentiation of deposit vs Investments in several cases. Hence provision for taxation is not made in the accounts However, the provisions of tax deduction at source are complied on a regular interval within due dates. There is an assessment of Income tax is made for the Assessment Year 2020-2021 (Financial Year 2019-2020) and demanded Income Tax ₹ 79,90,100. The council filed appeal against this order which is pending.

➤GST Provisions

The GST department issued notices from 2017-18 onwards and the council make appeals in this subject. The proceedings are continuing and waiting for decisions. The Bar Council of Kerala is neither collecting any GST under the act nor paying any amount as GST.

Reconciliation with Annual Information Statement (AIS) of Income Tax Department

We have verified the Annual Information Statement Reported by Income Tax Department for the Financial Year 2022-2023. On verification there are several figures reports as Interest, Cash Deposit, Bank Deposit are not related to Bar Council of Kerala Account. Some of the figures reflected in Annual Information Report other than Bar Council of Kerala are related to BAR COUNCIL OF KERALA TRUST (PAN AAABB0121H), BCI Welfare Fund (PAN AAABB4165D) and Staff PF accounts etc.

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VERIFICATION WITH AIS RECONCILIATION 2023

(A) Interest on FD reported Bank as per AIS		76,72,688
DHANALAKSHMI BANK:		
Less: Interest on FD not Related to BCK:		
Bar Council of India Welfare Fund	8,20,876	
Bar Council of India	4,67,193	
BCI Welfare-Jojo George	3,060	
Bar Council of Kerala PFA/C Sunil	14,499	
Bar Council of Kerala A/C Prasad Kumar	24,759	
Bar Council of India Welfare A/C Jojo	12,792	
Bar Council of Kerala Trust	71,841	
		14,15,020
		62,57,668
UNION BANK OF INDIA:		
Less: Interest on FD not Related to BCK:		
Bar Council of Kerala PF A/C Ajayan R	20,029	
Bar Council of Kerala Endowment Fund	6	20,035
		62,37,633
CENTRAL BANK OF INDIA:		
Less: Interest on FD Related to BCK Endowment Funds		
Interest is credited to each endowment Fund:		
BCK -Mannath Krishna Menon Medal Fund	5,421	
BCK Mannath Krishna Menon Medal Fund	2,91	
BCK Nelluvai Neelakanda Iyyer Prize Fund	1,009	
BCK Nelluvai Neelakanda Iyyer Prize Fund	244	6,965
		6,230,668
Add: Interest not reflected in AIS		
Union Bank of India FD		5,83,978
Interest on FD as per Income and Expenditure accounts		**68,14,646**

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(B) Interest on SB reported in AIS		**7,79,605**
DHANALAKSHMI BANK:		
Less: Interest on SB Not Related to BCK:		
Bar Council of India	3,631	
Bar Council of India	1,233	
Bar Council of Kerala PFA/C Prasad Kumar	2,770	
Bar Council of Kerala Trust	386	
Bar Council of Kerala A/C Sunil	1,827	
Bar Council of India Welfare Fund	1,02,092	1,11, 939
		6,67,666
UNION BANK OF INDIA		
Less: Interest on SB Not Related To BCK:		
BCK PF A/C Ajayan R	12,285	12,285
		6,55,381
Less: Interest on Central Bank SB A/C related to Endowment Funds		
BCK-Mannath Krishna Menon Medal Fund	6,158	
BCK-Nelluvai Neelakanda Iyyer Prize Fund	1,217	
BCK-Saradha Krishna Iyyer Prize	293	7,668
Less: Dhanalaxmi Bank Limited (BCK Indigent & Disabled 16500100068257)		21,060
Add: Interest from UBI not reported in AIS		4,006
Interest on Savings Bank as per Income and Expenditure accounts		**6,30,659**

Acknowledgement

We express our sincere thanks to the staff and the authorities for the co-operation provided to us to complete our audit.

For GEORGE & JOSEPH ASSOCIATES,
Chartered Accountants (FRN 006630S).

(Sd.)
JOSEPH V. VARGHESE B. Sc. FCA,
Partner
Memb. No. 201983
UDIN: 26201983EYXGTL1541.

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